



'Acting in the public interest: accounting for the vulnerable' – a practitioner view

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Burns and Jollands (2020) cover so many topics in their study that I am going to start by focusing on what *not* to do. Shortly after I qualified as an accountant, I got a job working for a large international children’s charity, and my job was to measure and maximise the impact of the work the charity did on the communities where it worked. I was really excited about this new role. First of all, I was going to be travelling and visiting exotic countries. Second, I would be doing a proper job – leaving behind my finance role and the million checklists I had been using to pass my exams and do my audits.

I was thrown right in the deep end. The charity had already developed some questionnaires to collect the data but when I looked at them, they were so complex they could not be used in the villages. My first job was therefore to write some new, simple questionnaires to collect basic health and education information. Then, I had to train the frontline workers to go and collect that information in the communities.

Back in London a couple of months later, I received my first box of completed questionnaires from Burkina Faso in West Africa. I entered the data into the computer system and then had to fiddle with the system to start producing reports. My biggest challenge came when I saw the first reports, because they showed that although the organisation had been working in those communities in Burkina Faso for over 20 years, the health and literacy levels had actually got worse over that period. This was not what the organisation wanted to see, and the senior management started talking about leaving Burkina Faso because of our negative impact in the country. I had to do some delving, and quickly.

Luckily, I managed to contact some of the community workers out in the villages, and they told me that after the children had been through our immunisation programmes and our schools, they became healthy, educated teenagers who were able to leave the villages and get highly sought-after jobs in the cities. So although our indicators had got worse, the wellbeing of the villages had actually improved due to the money that they sent home.

I was really shocked to realise that the charity nearly left Burkina Faso because I had been relying on a numbers approach to measuring impact, and that was a really powerful lesson to

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me. It taught me that when you are a qualified accountant, even early in your career, people think you know what you are doing. Yes, we have been taught the skills to make sense out of complexity; yes, we see top-level, cross-organisational figures, and yes, we usually have an access-all-areas pass where we can walk into any department and start asking questions, but we cannot do the job by ourselves. We need the help of the people working on the front line to maximise our positive impact on the vulnerable.

Now I am Finance Director at Amnesty International and our job – our DNA – is to hold the powerful to account. But how well are we actually doing that? In the six years that I have been there, I have noticed that at times there has been a big gap between what managers like me are doing and what the frontline workers are doing, even though we are all aiming for the same thing. For example, I will be saying to the frontline workers:

If we don't measure it, it doesn't matter, so I need you to fill in this spreadsheet and tell me how you're allocating your costs to all of the different projects. I need you to send me a monthly update of all of your risks. I need you to fill in this database that lists all of your outputs and outcomes and impacts.

In response, they say to me: 'How on earth can we measure our impact?' For example, Belarus is the last country in Europe that still operates the death penalty. If Amnesty wants to change that law, it means changing the hearts and minds of the government, and that means multiple, sustained efforts by many different individuals and organisations over a long time. My frontline colleagues can't see the benefit of filling in my spreadsheet, but they can see the cost, which is the time they could be spending helping vulnerable people, like the relatives and individuals on Death Row in Belarus. Four people were reported as being executed last year (setting aside the question of how accurate that figure is). My colleagues feel they should be spending their time fighting for those individuals: potentially, in the time they would spend filling in my questionnaires, they could be saving someone's life.

If you were a charity finance director, how would you deal with that dilemma? Sadly, there is no easy answer. What I try to do is make our systems as simple and intuitive as possible, and in line with the day-to-day work that people are doing, and I try to sit down with those frontline experts and make sure the information coming out of our systems is actually useful. As a very small example, when we get people to fill in their budgets and their costs, we have changed our dropdown list so that it comes up with the projects they work on first, and that has really made a difference.

Every quarter, colleagues in Finance sit down with experts from Research and Campaigns to go through not just the finances, but also the risks and the project information, to find out whether we are actually doing the right thing. We know that a recent Amnesty report, *Toxic Twitter*, cost a certain amount, and as an accountant we can find that figure, but we need to sit down with our experts to ask: what was the benefit of that report? How many people downloaded it and who were those people? How did our Amnesty countries around the world use that report in their campaigns to help us achieve our aims faster?

Amnesty is still on that journey and, going back to Burns and Jollands (2020), I think as accountants we definitely should care, and we need to continue on that journey, because if we have better information and can make better decisions, that means better campaigns and better outcomes.

So how can *you* improve the world for the vulnerable? Obviously, you can volunteer or work for a charity, sign up as a trustee, or do a stint overseas with Accounting for International Development. If you do none of those things, be curious. Whenever you come across charities, engage with the people, ask how they are making decisions. Are decisions based purely on financial information or are they also including the real, lived experiences of the people closest to those the charity is trying to help?

I believe that accountants can change the world, by bringing the measurable and the unmeasurable together into one coherent picture and using that to hold the powerful to account.

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Reference

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